



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Tao Wang
DOCKET NO.: 15-04909.001-R-1
PARCEL NO.: 08-28-301-031

The parties of record before the Property Tax Appeal Board are Tao Wang, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$67,220
IMPR.: \$222,890
TOTAL: \$290,110

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story single-family dwelling of frame construction with 4,682 square feet of living area. The dwelling was constructed in 2013. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 834 square foot garage. The property has an 11,123 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on three equity comparables. Each comparable is a two-story dwelling ranging in size from 4,113 to 4,517 square feet of living area with unfinished basements and garages ranging in size from 693 to 718 square feet of building area. The homes were either 2 years old or 19 years old. The comparables have improvement

assessments ranging from \$168,870 to \$201,150 or from \$41.06 to \$44.53 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$199,141 or \$42.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$290,110. The subject property has an improvement assessment of \$222,890 or \$47.61 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .07 of a mile of the subject property along with a map depicting that both parties' comparables were all in close proximity to the subject. The comparables consist of two-story dwellings of frame or brick exterior construction that were each built in 2013. The homes range in size from 4,158 to 4,512 square feet of living area with unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 736 to 852 square feet of building area. The comparables have improvement assessments ranging from \$206,470 to \$225,240 or from \$48.00 to \$51.50 per square foot of living area.

The board of review also reiterated the appellant's comparables in a grid analysis which indicates that each home has central air conditioning and one or two fireplaces. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as each home was built in 1996 as compared to the subject that was built in 2013. The Board has also given reduced weight to board of review comparable #4 as this dwelling is of brick exterior construction as compared to the subject's frame construction.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1, #2, #3 and #5. These five comparables had varying degrees of similarity to the subject dwelling with improvement assessments that ranged from \$201,150 to \$221,080 or from \$44.53 to \$49.96 per square foot of living area. The subject's improvement assessment of \$222,890 or \$47.61 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis. While the subject's overall improvement assessment is slightly above the range, the Board finds this difference is justified by the subject's larger dwelling size of 4,682 square feet of living area as compared to the

comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Acting Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

April 21, 2017



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.